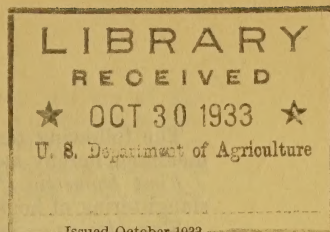


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H.R.-A.A. Series 1

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Hog Regulations, Series 1)

(Marketing year, rate of processing tax, definitions and conversion factors
with respect to hogs)

HOG REGULATIONS MADE BY THE SECRETARY OF AGRICULTURE WITH THE APPROVAL OF THE PRESIDENT UNDER THE AGRICULTURAL ADJUSTMENT ACT

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act, approved May 12, 1933, as amended, I, HENRY A. WALLACE, Secretary of Agriculture, do make, prescribe, publish and give public notice of these regulations with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

I do hereby ascertain and prescribe that for the purposes of said Act the first marketing year for hogs shall begin November 5, 1933.

I do hereby find that the rate of tax as of November 5, 1933, which equals the difference between the current average farm price for hogs and the fair exchange value of hogs, which price and value, both as defined in said Act, have been ascertained by me from available statistics of the Department of Agriculture, will cause such reduction in the quantity of hogs, or products thereof, domestically consumed as to result in the accumulation of surplus stocks of hogs, or products thereof, or in the depression of the farm price of hogs. I do accordingly hereby determine: as of November 5, 1933, that the rate of the processing tax on the first domestic processing of hogs shall be fifty (50) cents per hundred (100) weight, live weight; as of December 1, 1933, that the rate of the processing tax on the first domestic processing of hogs shall be one (1) dollar per hundred (100) weight, live weight; as of January 1, 1934, that the rate of the processing tax on the first domestic processing of hogs shall be One (1) dollar fifty (50) cents per hundred (100) weight, live weight; as of February 1, 1934, that the rate of the processing tax on the first domestic processing of hogs shall be two (2) dollars per hundred (100) weight, live weight, which rate, as of the effective date thereof, will prevent such accumulation of surplus stocks and depression of the farm price of hogs.

I. DEFINITIONS

The following terms, as used in these regulations, shall have the meanings hereby assigned to them:

First Domestic Processing.—The first domestic processing is the slaughtering of hogs for market.

Slaughtering.—Slaughtering is the actual killing of hogs. Hogs condemned by an authorized Federal, State, county or municipal inspector as being totally unfit for human food shall not be considered hogs slaughtered for market within the meaning of these regulations.

Live Weight.—Live weight is the weight of the live animal at the time of slaughter. However, the actual weight at the time of purchase may be used as live weight in the meaning of these regulations, provided the hogs are shipped direct to the slaughter-house for immediate slaughter within three (3) days after purchase is made.

Carcass.—Carcass is the animal body after the blood, hair, toes, and viscera have been removed.

Wiltshire.—A Wiltshire is half of a hog carcass with head, feet and part of jowl removed, consisting of the ham, side, and shoulder in one piece.

Cumberland.—A Cumberland is similar to a Wiltshire except that the ham is removed.

Cuts.—Cuts are the various parts into which the hog carcass is divided in the operation of converting the carcass into products which go into commercial trade.

Ham.—A ham is that part of the hog carcass which consists of the hind leg extending from the foot to the backbone (not inclusive). It may include part or all of the hock and part or all of the pelvic bone.

Regular Ham.—A regular ham is a ham, either long-cut or short-cut, from which skin has not been removed. This classification includes such styles as American, English, Italian and all other varieties of unskinned hams.

Skinned Ham.—A skinned ham is a ham, either long-cut or short-cut, of any description from which all or part of the skin has been removed.

Boneless Ham.—A boneless ham is a ham of any description from which all of the bone has been removed.

Rough Shoulder.—A rough shoulder is that part of the hog carcass extending from near the third rib to but not including the jowl, with the foot removed.

Regular Shoulder.—A regular shoulder is a rough shoulder with neck and rib bones removed. This classification includes such styles as English, New York, New Orleans, and all other varieties of unskinned shoulders.

Skinned Shoulder.—A skinned shoulder is a regular shoulder from which part or all of the skin has been removed.

Picnic.—A picnic is a cut comprising about the lower two-thirds of the shoulder. This classification includes regular shank, short shank, shankless and skinned or unskinned picnics; and also shanks (sometimes called hocks) which may have been previously separated.

Boneless Picnic.—A boneless picnic is a picnic of any description from which all of the bone has been removed.

Shoulder Butt.—A shoulder butt is the top portion of the shoulder which is removed from the shoulder in making a picnic.

Butt.—The butt is the portion of the shoulder butt after removal of plate. This classification includes such styles as Boston, Milwaukee, Buffalo, and all other types of butts except boneless butts.

Boneless Butt.—A boneless butt is a Boston or other style butt with bone removed.

Plate.—A plate is the fat portion of the shoulder butt.

Rough Short Ribs.—Rough short ribs are the middle portion of the hog carcass after removal of the hams and shoulders.

Short Ribs.—Short ribs are the rough short ribs with the back-bone and tenderloin removed.

Extra Short Ribs.—Extra short ribs are the rough short ribs with the loin removed.

Short Clears.—Short clears are the rough short ribs with the backbone, spareribs and tenderloin removed.

Extra Short Clears.—Extra short clears are the rough short ribs with the loin and spareribs removed.

Rib Back.—The rib back is the upper half of the rough side with the tenderloin removed.

Pork Loin.—Pork loin is that portion of the side of the carcass from which the belly and fat back have been removed; it usually contains the backbone, back ribs, and tenderloin and has but a small amount of fat on the outside. This classification however includes bladeless loin, tenderloin, and boneless loin, either domestic trim or Canadian style.

Fat Back.—Fat back is that portion of the side which remains after removal of the pork loin and belly. This classification includes skinned, unskinned, and long-cut and short-cut fat backs.

Spareribs.—Spareribs are the meaty ribs taken from the side in half or whole sheets.

Belly (when cured and smoked, commonly known as bacon)—

Dry Salt Trim (commonly known as "belly D. S. trim").—The roughly trimmed portion of the rough side remaining after removal of loin and fat backs and including or excluding spareribs, whether or not put down in dry salt.

Pickle Trim (commonly known as "belly S.P. trim").—Same as above except trimmed reasonably square. This classification includes English style bellies and all belly cuts not otherwise described, including fancy trimmed bellies and briskets.

Briskets.—Briskets are pieces removed from the shoulder ends of bellies.

Jowl.—A jowl is the cheek and part of the neck. This classification includes jowl butts and bacon squares.

Head.—The head is the hog skull and jaw bones with attached organs and fleshy covering, except the jowls.

Trimmings.—The trimmings are the boneless meat of all degrees of lean and fat derived from any portion of the hog carcass which has lost its identity as a major cut.

Foot.—The foot is that part of the front or hind leg from approximately the knee joint downward.

Neckbones.—Neckbones are bones of the neck with adhering flesh after removal from the rough shoulder.

Cheek Meat and Temple Meat.—Cheek meat and temple meat consist of the fleshy covering of the upper jaw-bone and fore part of skull.

Lard.—Lard is edible hog fat after rendering. This includes refined and unrefined lard, neutral lard and leaf lard. Unrendered fats should be converted to a lard yield basis.

Viscera.—Viscera are the intestines, with their contents, and vital organs of the body cavities, with their attached fats.

Edible Offal.—Edible offal are the various edible products obtained from hog viscera and hog heads; also the hog feet and tails.

Inedible Offal.—Inedible offal are the various inedible products obtained in the slaughter of hogs, consisting largely of blood, hair, bristles, parts of the viscera and their contents, and skin.

Tankage.—Tankage is the residue from rendering or cooking operations in the production of lard or grease from hog products.

Fresh, Chilled or Green Meat.—Fresh, chilled, or green meat is meat which has not been subjected to any preservative treatment, such as cooking, drying, freezing, or the use of curing agents.

Frozen Meat.—Frozen meat is fresh meat held below the freezing temperature of such meat.

In Cure.—In cure (usually called by the trade "in process of cure") is meat under treatment of curing or preservative agents. This includes all meat packed as barreled pork.

Cured Meat.—Cured meat is meat which has gone through a complete curing or preservative process.

Put Down or Pack.—To place meat in cure.

Smoked Meat.—Smoked meat is meat exposed to a smoking treatment.

Cooked Meat.—Cooked meat is meat exposed to a cooking treatment.

Canned Meat.—Canned meat is meat cooked and packed in hermetically sealed metal or glass containers.

Dried Meat.—Dried Meat is meat preserved by a drying treatment.

General.—Barreled pork is to be classified according to the cut from which derived, and reported on basis of put-down green weight.

Sausage.—Sausage is chopped or ground meat composed wholly or in chief value from pork and seasoned. It may be in bulk, or stuffed in animal casings, or packed in other containers.

Fresh Sausage.—Fresh sausage is sausage made of fresh or frozen meat and not subjected to a treatment of smoking, cooking or drying.

Smoked and/or Cooked Sausage.—Smoked and/or cooked sausage is sausage made from fresh, frozen or cured meat and further treated by smoking or cooking, or both, but not treated by drying.

Dried Sausage.—Dried sausage is sausage made from fresh frozen or cured meat and further treated by drying. It may be further treated by smoking or cooking, or both. It includes all cervelats, salamis and mettwursts of Italian, German, Polish or other styles.

Luncheon Meats.—Luncheon meats are mixtures prepared for eating without further cooking and include such articles as pork loaf, sandwich meat, head cheese, souse and similar combinations. This classification does not include canned loins or canned tongue; whole or part pieces of canned ham, which are derived from hams; canned deviled ham, canned spiced ham and canned spiced luncheon meats

which are derived from trimmings. They are to be considered as cooked products of the cuts from which derived and are subject to the conversion factor prescribed therefor.

II. CONVERSION FACTORS

I do hereby establish the following conversion factors for articles processed from hogs, to determine the amount of tax imposed or refunds to be made with respect thereto.

The following table of conversion factors fixes the percentage of the per pound processing tax on hogs with respect to a pound of the following articles processed wholly or in chief value from hogs:

Article	Conversion factor				
	Per cent				
Carcass:					
Head and leaf included	132				
Head included, leaf removed	134				
Head removed, leaf included	138				
Head and leaf removed	139				
Wiltshire Side	145				
Cumberland Side	132				

	Fresh, frozen, in cure, or barreled pork	Cured		Smoked	Cooked, dried, or canned
		Dry salt	Pickle		
	Percent	Percent	Percent	Percent	Percent
Regular Ham	194	194	184	206	242
Skinned Ham	219	219	205	229	292
Boneless Ham	252	252	239	267	340
Rough Shoulder	85	85	81	90	115
Regular Shoulder	89	89	86	94	120
Skinned Shoulder	94	94	89	100	127
Picnic	76	76	72	81	103
Boneless Picnic	99	99	95	105	129
Shoulder Butt and Butt	123	123	116	130	166
Boneless Butt	179	179	170	190	242
Plate	80	80	76	85	108
Rough Short Ribs	135	135	129	143	182
Short Ribs					
Extra Short Ribs					
Short Clears					
Extra Short Clears	180	180	171	191	243
Rib Back					
Pork Loin					
Fat Back					
Spareribs	66	66	63	70	89
Belly D. S. Trim	124	124	118	131	167
Belly S. P. Trim	80	80	76	85	108
Briskets					
Jowl					
Head					
Trimmines	60	60	58	63	81
Neck Bones	80	80	76	85	108
Feet	19	19	18	20	26
Tails	19	19	18	20	26
Livers, Hearts and Kidneys	44	44	42	47	59
Snouts, Ears, Lips and miscellaneous edible offal	44	44	42	47	59
Cheek Meat	22	22	21	23	30
Brains	88	88	84	94	118
Tongues	44	44	42	47	59
Lard	166	166	157	176	224
Pork Sausage	110	80	76	85	112
Dried Sausage (including Cervelats and Salamis)	80	60	57	63.75	84
Luncheon Meats (including Pork Loaf, Head Cheese, Souse and Sandwich Meat)	76	76	72.20	81.75	106.40
Inedible Offal	0	0	0	0	0

In the event that any taxpayer or person entitled to a refund establishes that any or all of the types of sausages, processed wholly or in chief value from hogs, on which a tax is imposed, or which may be the subject of a claim for refund, which are included in the above list, contain more or less pork, green weight, than represented by the listed conversion factor, then the conversion factor, for each pound of pork, green weight, which said sausages are established to contain, shall be the following percentage of the per pound processing tax on hogs:

- (a) If fresh meat, 80 percent.
- (b) If cured, dry salt meat, 80 percent.
- (c) If cured, sweet pickle meat, 76 percent.
- (d) If smoked meat, 85 percent.
- (e) If cooked, dried or canned meat, 112 percent.

Edible products, wholly or in chief value of pork, for which no specific conversion factor is prescribed in these regulations are not excluded from the payment of the compensating or floor stocks taxes. They shall be subject, with respect to the amount of their pork content, to the conversion factor prescribed for the cut from which they are derived in whole or in chief part.

In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington this 18th day of October, 1933.



H Wallace

Secretary of Agriculture.

Approved:

Franklin D. Roosevelt

The President of the United States.

OCTOBER 18, 1933.



UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Hog Regulations, Series 1, Supplement 1)

(Additional conversion factors with respect to hogs)

SUPPLEMENTARY HOG REGULATIONS MADE BY THE SECRETARY OF AGRICULTURE, WITH THE APPROVAL OF THE PRESIDENT, UNDER THE AGRICULTURAL ADJUSTMENT ACT

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

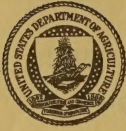
By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act approved May 12, 1933, as amended, I, R. G. Tugwell, Acting Secretary of Agriculture, do make, prescribe, publish, and give public notice of these regulations (constituting a supplement to Hog Regulations, Series 1), with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

In addition to the conversion factors established in Hog Regulations, Series 1, I do hereby establish the following conversion factors for articles processed from hogs, to determine the amount of tax imposed or refunds to be made with respect thereto:

The following table of conversion factors fixes the percentage of the per pound processing tax on hogs with respect to a pound of the following articles processed wholly or in chief value from hogs:

Article	Conversion factor				
	Fresh, frozen, in cure, or barreled pork ¹	Cured		Smoked	Cooked, dried, or canned
		Dry salt	Pickle		
Carcass:	Percent	Percent	Percent	Percent	Percent
Head and leaf included.....	132	132	125	140	178
Head included, leaf removed.....	134	134	127	142	181
Head removed, leaf included.....	138	138	131	146	186
Head and leaf removed.....	139	139	132	147	188
Wiltshire side.....	145	145	138	154	196
Cumberland side.....	132	132	125	140	178

¹ Part of Hog Regulations, series 1, repeated for convenience in using table.



In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington this 13th day of November 1933.

R. G. Tugwell

Acting Secretary.

Approved:

Franklin D. Roosevelt

The President of the United States.

NOVEMBER 14, 1933.

(This regulation was first printed as C.H.-12)

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Hog Regulations, Series 1, Supplement 1)

(Additional conversion factors with respect to hogs)

SUPPLEMENTARY HOG REGULATIONS MADE BY THE
SECRETARY OF AGRICULTURE, WITH THE APPROVAL
OF THE PRESIDENT, UNDER THE AGRICULTURAL
ADJUSTMENT ACT

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act approved May 12, 1933, as amended, I, R. G. Tugwell, Acting Secretary of Agriculture, do make, prescribe, publish, and give public notice of these regulations (constituting a supplement to Hog Regulations, Series 1), with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

In addition to the conversion factors established in Hog Regulations, Series 1, I do hereby establish the following conversion factors for articles processed from hogs, to determine the amount of tax imposed or refunds to be made with respect thereto:

The following table of conversion factors fixes the percentage of the per pound processing tax on hogs with respect to a pound of the following articles processed wholly or in chief value from hogs:

Article	Conversion factor				
	Fresh, frozen in cure, or bar- reled pork ¹	Cured		Smoked	Cooked, dried, or canned
		Dry salt	Pickle		
Carcass:	Percent	Percent	Percent	Percent	Percent
Head and leaf included.....	132	132	125	140	178
Head included, leaf removed.....	134	134	127	142	181
Head removed, leaf included.....	138	138	131	146	186
Head and leaf removed.....	139	139	132	147	188
Wiltshire side.....	145	145	138	154	196
Cumberland side.....	132	132	125	140	178

¹ Part of Hog Regulations, series 1, repeated for convenience in using table.



In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington this 13th day of November 1933.

R. G. Tugwell

Acting Secretary.

Approved:

Franklin D. Roosevelt

The President of the United States.

NOVEMBER 14, 1933.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Hog Regulations, Series 1, Revision 1)

(Rate of Processing Tax with Respect to Hogs)

REVISION OF HOG REGULATIONS MADE BY THE SECRETARY OF AGRICULTURE WITH THE APPROVAL OF THE PRESIDENT UNDER THE AGRICULTURAL ADJUSTMENT ACT

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act, approved May 12, 1933, as amended, I, H. A. WALLACE, Secretary of Agriculture, do make, prescribe, publish, and give public notice of these regulations (constituting a revision of Hog Regulations, Series 1, and to the extent of such revision, but not otherwise, superseding said regulations) with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

I do hereby determine that, in order to effectuate the declared policy of said Act, an adjustment of the rate of the processing tax on the first domestic processing of hogs, as of January 1, 1934, February 1, 1934, and March 1, 1934, is necessary. Accordingly, in part revision of the third paragraph of Hog Regulations, Series 1, I do hereby determine: As of January 1, 1934, that the rate of the processing tax on the first domestic processing of hogs shall be one (1) dollar per hundred (100) weight, live weight; as of February 1, 1934, that the rate of the processing tax on the first domestic processing of hogs shall be one (1) dollar fifty (50) cents per hundred (100) weight, live weight; as of March 1, 1934, that the rate of the processing tax on the first domestic processing of hogs shall be two (2) dollars twenty-five (25) cents per hundred (100) weight, live weight, which said rate, as of the effective date thereof, will prevent

the accumulation of surplus stocks and depression of the farm price of hogs.



In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the city of Washington this 21st day of December 1933.

H. Wallace
Secretary of Agriculture.

Approved:

Franklin D. Roosevelt
The President of the United States.

DECEMBER 21, 1933.

UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Hog Regulations, Series 1, Revision 2)

(Definition)

REVISION OF HOG REGULATIONS MADE BY THE SECRETARY OF AGRICULTURE WITH THE APPROVAL OF THE PRESIDENT UNDER THE AGRICULTURAL ADJUSTMENT ACT

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act, approved May 12, 1933, as amended, I, H. A. WALLACE, Secretary of Agriculture, do make, prescribe, publish, and give public notice of these regulations (constituting a revision of Hog Regulations, Series 1; and to the extent of such revision, but not otherwise, superseding said regulations) with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

In lieu, and in revision, of the fourth paragraph, on page 2, of Hog Regulations, Series 1, which defines the term "live weight", beginning at 12:01 a.m. on April 1, 1934, the term "live weight", as used in the hog regulations, shall have the following meaning:

"Live weight.—Live weight is the weight of the live animal at the time of slaughter. However, the actual weight at the time of purchase may be used as the live weight in the meaning of these regulations, provided the hogs are slaughtered within three (3) days after the date of such weighing. When any part of a hog has been condemned by any Federal, State, county, or municipal authority as being unfit for human food, the equivalent live weight of such condemned part shall not be included in the live weight subject to the processing tax. The actual weight of the condemned part shall be restored to a live-weight basis by using the conversion factor of 132 percent."



In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington this 28th day of March 1934.

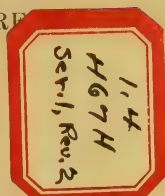
H. A. Wallace
Secretary of Agriculture.

Approved:

Franklin D. Roosevelt
The President of the United States.

APRIL 5, 1934.

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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Hog Regulations, Series 1, Supplement 2)

(Conversion Factors with Respect to Hogs, to Be Used to Restore to a Live-Weight Basis Hog Products Sold by the Producer of the Hogs)

HOG REGULATIONS MADE BY THE SECRETARY OF
AGRICULTURE WITH THE APPROVAL OF THE
PRESIDENT UNDER THE AGRICULTURAL
ADJUSTMENT ACT

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act, approved May 12, 1933, as amended, I, H. A. WALLACE, Secretary of Agriculture, do make, prescribe, publish and give public notice of these regulations (constituting Supplement 2 to Hog Regulations, Series 1) with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said act.

In addition to the conversion factors established in Hog Regulations, Series 1, and in Hog Regulations, Series 1, Supplement 1, I do hereby establish the following conversion factors, to be used to restore to a live-weight basis hog products sold by the producer of the hogs, in order to determine the amount of tax imposed or refunds to be made with respect thereto.

The following table of conversion factors fixes the percentage of the per pound processing tax on hogs with respect to a pound of the following hog products sold by the producer of the hogs:

Article:	Conversion factor percent
Dressed carcass.....	132. 00
Lard.....	110. 00
All fresh, frozen, in cure or barrelled pork, dry salt cured pork.....	132. 00
All pickle-cured pork.....	125. 00
All smoked pork.....	140. 00
All cooked, dried or canned pork.....	178. 00

In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington this 8th day of January, 1934.

H A Wallace
Secretary of Agriculture.

Approved:

Franklin D. Roosevelt

The President of the United States.

JANUARY 9, 1934.

UNITED STATES DEPARTMENT OF AGRICULTURE

AGRICULTURAL ADJUSTMENT ADMINISTRATION

(Hog Regulations, Series 1, Supplement 3)

(Exemption under section 15 (b) with respect to the processing of hogs for sale or exchange by the producer)

THIRD SUPPLEMENTARY HOG REGULATIONS MADE BY
THE SECRETARY OF AGRICULTURE WITH THE AP-
PROVAL OF THE PRESIDENT UNDER THE AGRICUL-
TURAL ADJUSTMENT ACTUNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture, by the Agricultural Adjustment Act approved May 12, 1933, as amended, I, H. A. WALLACE, Secretary of Agriculture, do make, prescribe, publish, and give public notice of these regulations (constituting a supplement to, and in part a revision of, Hog Regulations, Series 1, Hog Regulations, Series 1, Supplement 1, Hog Regulations, Series 1, Revision 1, and Hog Regulations, Series 1, Supplement 2), with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.

EXEMPTION

In my judgment, the imposition of the processing tax upon hogs processed by the producer thereof who, together with his own family, employees, or household, sells or exchanges not more than three hundred (300) pounds of the products derived therefrom, during any marketing year, is unnecessary to effectuate the declared policy of the Act. Accordingly, I do hereby exempt from the processing tax, hogs processed by the producer thereof who, together with his own family, employees, or household, sells or exchanges not more than three hundred (300) pounds of the products derived therefrom, during any marketing year: *Provided, however*, That if the producer processes hogs produced by him and, together with his own family, employees, or household, sells or exchanges, during any marketing year, products derived therefrom in excess of three hundred (300) pounds, but not in excess of one thousand (1,000) pounds, he shall be entitled to the foregoing exemption, but shall pay the processing tax on the excess above three hundred (300) pounds, restored to a live-weight basis by use of the conversion factors prescribed in Hog Regulations, Series 1, Supplement 2: *Provided further*, That if the producer, together with his own family, employees, or household, processes hogs produced by him and sells or exchanges more than one thousand (1,000) pounds of the products derived therefrom, during any marketing year, he shall not be entitled to the foregoing exemption.

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When hogs are owned on a share basis, the foregoing exemption shall be apportioned between the joint owners thereof on the basis of their respective shares.

When a producer has processed hogs produced by him and has sold, during the marketing year, products derived therefrom in excess of one thousand (1,000) pounds, and has failed to pay the processing tax on hogs, for the month in which the said hogs were processed, due to a reliance on the foregoing exemption, then he shall be liable for the processing tax upon all of the hogs, live weight, theretofore slaughtered, with respect to which no processing tax has been paid, as for the month in which the hog products sold exceeded one thousand (1,000) pounds, at the rate of tax in effect on the date of slaughter of the hogs. To restore the hog products sold to a live-weight basis, the producer shall use the conversion factors prescribed by Hog Regulations, Series 1, Supplement 2.

When hog products are retained for consumption and consumed by the producer and his family, employees, or household, to that extent the hogs shall be deemed to have been processed for that purpose and not for sale or exchange.

The term "producer" means the owner of the hog at the time of farrowing.

When the hogs are processed by the producer, it will not be necessary for the producer to furnish an affidavit, or witnessed statement, upon the processing of hogs for sale or exchange by him, of the hog products sold or exchanged, to the extent of the foregoing exemption and tolerance allowance, and/or upon the processing of hogs for consumption by himself, his family, employees, or household, of the hogs slaughtered for that purpose, provided the producer keeps a written record showing: the date on which the hogs were slaughtered; the number of hogs slaughtered; the live weight of the hogs slaughtered (where not practicable, an estimate of the live weight of the hogs and the basis used in arriving at this estimate); the hog products sold, the weight thereof, the price paid therefor, the date of the sale, and (where practicable) the name and address of the person to whom sold; the hog products consumed by himself, his family, employees, or household and the actual or estimated weight thereof; and the live weight of hogs processed for the producer, his family, employees, or household, together with the name and address of the processor thereof.

The foregoing exemption and tolerance allowance shall be effective as of November 5, 1933, the date on which the first marketing year for hogs began.

In testimony whereof I have hereunto set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington, this 27th day of January, 1934.



Hawallace
Secretary of Agriculture.

Approved:

Franklin D. Roosevelt

The President of the United States.

JANUARY 27, 1934.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
WASHINGTON, D. C.

(Hog Regulations, Series 1, No. 1)

MARKETING YEAR, RATE OF PROCESSING TAX, DEFINITIONS, CONVERSION FACTORS AND EXEMPTIONS WITH RESPECT TO HOGS

HOG REGULATIONS MADE BY THE SECRETARY OF AGRICULTURE WITH THE APPROVAL OF THE PRESIDENT UNDER THE AGRICULTURAL ADJUSTMENT ACT

UNITED STATES DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY.

By virtue of the authority vested in the Secretary of Agriculture by the Agricultural Adjustment Act approved May 12, 1933, as amended, I, M. L. WILSON, Acting Secretary of Agriculture, do make, prescribe, publish, and give public notice of these regulations (being a reprint, revision and supplementation of Hog Regulations, Series 1; Hog Regulations, Series 1, Supplement 1; Hog Regulations, Series 1, Revision 1; Hog Regulations, Series 1, Supplement 2; Hog Regulations, Series 1, Supplement 3; and Hog Regulations, Series 1, Revision 2, and to the extent of such revision and supplementation, but not otherwise, superseding said regulations) with the force and effect of law, to be in force and effect until amended or superseded by regulations hereafter made by the Secretary of Agriculture, with the approval of the President, under said Act.¹

I do hereby ascertain and prescribe that for the purposes of said Act the first marketing year for hogs shall begin November 5, 1933.²

I do hereby find that the rate of tax as of November 5, 1933, which equals the difference between the current average farm price for hogs and the fair exchange value of hogs, which price and value, both as defined in said Act, have been ascertained by me from available statistics of the Department of Agriculture, will cause such reduction in the quantity of hogs, or products thereof, domestically consumed as to result in the accumulation of surplus stocks of hogs, or products thereof, or in the depression of the farm price of hogs.²

I do hereby determine that, in order to effectuate the declared policy of said Act, an adjustment of the rate of the processing tax on the first domestic processing of hogs, as of January 1, 1934, February 1, 1934, and March 1, 1934, is necessary. Accordingly, I do hereby determine: As of January 1, 1934, that the rate of the processing tax on the first domestic processing of hogs shall be one (1)

¹ The within regulations (Hog Regulations, Series 1, No. 1) partially revise and supplement Hog Regulations, Series 1 and the regulations which have heretofore been issued to revise and supplement the same. For convenience, there is also reprinted herein all portions of the prior hog regulations which are now applicable, with references in the footnotes to the regulations from which they were taken and the dates they took effect. The footnotes show the superseded portions of the prior hog regulations, the dates such portions took effect and the dates upon which they were superseded. All portions which are herewith issued for the first time are written in italics.

² Hog Regulations, Series 1, effective November 5, 1933.

dollar per hundred (100) weight, live weight; as of February 1, 1934, that the rate of the processing tax on the first domestic processing of hogs shall be one (1) dollar fifty (50) cents per hundred (100) weight, live weight; as of March 1, 1934, that the rate of the processing tax on the first domestic processing of hogs shall be two (2) dollars twenty-five (25) cents per hundred (100) weight, live weight, which said rate, as of the effective date thereof, will prevent the accumulation of surplus stocks and depression of the farm price of hogs.³

I. DEFINITIONS

The following terms, as used in these regulations, shall have the meanings hereby assigned to them:⁴

FIRST DOMESTIC PROCESSING.—The term “first domestic processing” means the slaughter of hogs for market; except that (a) in the case of a producer or feeder who shall distribute the carcass or any edible hog product directly to a consumer, the term “first domestic processing” means the preparation of the carcass or any edible hog product for sale, transfer or exchange or for use by the consumer, and only the edible product or products so sold, transferred, exchanged or distributed by or for the producer or feeder shall be deemed to have been processed, and (b) in the case of a producer or feeder who shall sell, transfer or exchange any carcass or edible hog product (1) to any person engaged in reselling, rehandling, cutting, trimming, rendering, or otherwise preparing such products for market (including, but not limited to, retailers, wholesalers, distributors, butchers, packers, factors, or commission merchants), or (2) to any restaurant, hotel, club, hospital, institution, or establishment of similar kind or character, the term “first domestic processing” means the initial act of such person, restaurant, hotel, club, hospital, institution, or establishment which involves the preparation of the carcass or any edible hog product for further distribution or use.⁵

SLAUGHTERING.—Slaughtering is the actual killing of hogs. Hogs condemned by an authorized Federal, State, county or municipal

³ At the beginning of the second sentence in this paragraph, the words “in part revision of the third paragraph of Hog Regulations, Series 1,” after the word “Accordingly” have been eliminated herein, but in other respects the paragraph is taken, verbatim, from Hog Regulations, Series 1, Revision 1, effective December 21, 1933, which superseded the following provisions contained in Hog Regulations, Series 1:

“I do hereby find that the rate of tax as of November 5, 1933, which equals the difference between the current average farm price for hogs and the fair exchange value of hogs, which price and value, both as defined in said Act, have been ascertained by me from available statistics of the Department of Agriculture, will cause such reduction in the quantity of hogs, or products thereof, domestically consumed as to result in the accumulation of surplus stocks of hogs, or products thereof, or in the depression of the farm price of hogs. I do accordingly hereby determine: as of November 5, 1933, that the rate of the processing tax on the first domestic processing of hogs shall be fifty (50) cents per hundred (100) weight, live weight; as of December 1, 1933, that the rate of the processing tax on the first domestic processing of hogs shall be one (1) dollar per hundred (100) weight, live weight; as of January 1, 1934, that the rate of the processing tax on the first domestic processing of hogs shall be one (1) dollar fifty (50) cents per hundred (100) weight, live weight; as of February 1, 1934, that the rate of the processing tax on the first domestic processing of hogs shall be two (2) dollars per hundred (100) weight, live weight, which rate, as of the effective date thereof, will prevent such accumulation of surplus stocks and depression of the farm price of hogs.”

⁴ Except where the contrary is noted, all definitions herein are taken from Hog Regulations, Series 1, effective November 5, 1933.

⁵ The definition herein of “First Domestic Processing” supersedes the definition thereof contained in Hog Regulations, Series 1, effective November 5, 1933, which reads as follows:

“FIRST DOMESTIC PROCESSING.—The first domestic processing is the slaughtering of hogs for market.”

inspector as being totally unfit for human food shall not be considered hogs slaughtered for market within the meaning of these regulations.

LIVE WEIGHT.—Live weight is the weight of the live animal at the time of slaughter. However, the actual weight at the time of purchase may be used as the live weight in the meaning of these regulations, provided the hogs are slaughtered within three (3) days after the date of such weighing. *When any primal part or edible portion of the viscera has been condemned as a result of the first post-mortem inspection made prior to the cutting of the carcass into parts, by any Federal, State, county, or municipal authority, as being unfit for human food, the equivalent live weight of such condemned part shall not be included in the live weight subject to the processing tax: Provided, however, that the processor of such condemned part shall show by his affidavit the actual weight thereof; the actual weight so shown shall be restored to a live-weight basis by using the conversion factor prescribed for such part in the tables of conversion factors herein, except that the conversion factor for the edible portion of condemned viscera sets shall be 50 percent.*⁵

CARCASS.—Carcass is the animal body after the blood, hair, toes, and viscera have been removed.

WILTSHIRE.—A Wiltshire is half of a hog carcass with head, feet and part of jowl removed, consisting of the ham, side, and shoulder in one piece.

CUMBERLAND.—A Cumberland is similar to a Wiltshire except that the ham is removed.

CUTS.—Cuts are the various parts into which the hog carcass is divided in the operation of converting the carcass into products which go into commercial trade.

HAM.—A ham is that part of the hog carcass which consists of the hind leg extending from the foot to the backbone (not inclusive). It may include part or all of the hock and part or all of the pelvic bone.

REGULAR HAM.—A regular ham is a ham, either long-cut or short-cut, from which skin has not been removed. This classification includes such styles as American, English, Italian and all other varieties of unskinned hams.

SKINNED HAM.—A skinned ham is a ham, either long-cut or short-cut, of any description from which all or part of the skin has been removed.

BONELESS HAM.—A boneless ham is a ham of any description from which all of the bone has been removed.

⁵The first two sentences of the definition herein are reproduced, verbatim, from the first two sentences of the definition of "Live Weight" contained in Hog Regulations, Series 1, Revision 2, effective April 1, 1934; the last sentence herein (printed in italics) has been substituted for the following two sentences contained in Hog Regulations, Series 1, Revision 2:

"When any part of a hog has been condemned by any Federal, State, county or municipal authority as being unfit for human food, the equivalent live weight of such condemned part shall not be included in the live weight subject to the processing tax. The actual weight of the condemned part shall be restored to a live-weight basis by using the conversion factor 132 percent."

The definition contained in Hog Regulations, Series 1, Revision 2, superseded the definition of "Live Weight" contained in Hog Regulations, Series 1, effective November 5, 1933, which read as follows:

"**LIVE WEIGHT.**—Live weight is the weight of the live animal at the time of slaughter. However, the actual weight at the time of purchase may be used as live weight in the meaning of these regulations, provided the hogs are shipped direct to the slaughter-house for immediate slaughter within three (3) days after purchase is made."

ROUGH SHOULDER.—A rough shoulder is that part of the hog carcass extending from near the third rib to but not including the jowl, with the foot removed.

REGULAR SHOULDER.—A regular shoulder is a rough shoulder with neck and rib bones removed. This classification includes such styles as English, New York, New Orleans, and all other varieties of unskinned shoulders.

SKINNED SHOULDER.—A skinned shoulder is a regular shoulder from which part or all of the skin has been removed.

PICNIC.—A picnic is a cut comprising about the lower two-thirds of the shoulder. This classification includes regular shank, short shank, shankless and skinned or unskinned picnics; and also shanks (sometimes called hocks) which may have been previously separated.

BONELESS PICNIC.—A boneless picnic is a picnic of any description from which all of the bone has been removed.

SHOULDER BUTT.—A shoulder butt is the top portion of the shoulder which is removed from the shoulder in making a picnic.

BUTT.—The butt is the portion of the shoulder butt after removal of plate. This classification includes such styles as Boston, Milwaukee, Buffalo, and all other types of butts except boneless butts.

BONELESS BUTT.—A boneless butt is a Boston or other style butt with bone removed.

PLATE.—A plate is the fat portion of the shoulder butt.

ROUGH SHORT RIBS.—Rough short ribs are the middle portion of the hog carcass after removal of the hams and shoulders.

SHORT RIBS.—Short ribs are the rough short ribs with the backbone and tenderloin removed.

EXTRA SHORT RIBS.—Extra short ribs are the rough short ribs with the loin removed.

SHORT CLEARS.—Short clears are the rough short ribs with the backbone, spareribs and tenderloin removed.

EXTRA SHORT CLEARS.—Extra short clears are the rough short ribs with the loin and spareribs removed.

RIB BACK.—The rib back is the upper half of the rough side with the tenderloin removed.

PORK LOIN.—Pork loin is that portion of the side of the carcass from which the belly and fat back have been removed; it usually contains the backbone, back ribs, and tenderloin and has but a small amount of fat on the outside. This classification however includes bladeless loin, tenderloin, and boneless loin, either domestic trim or Canadian style.

FAT BACK.—Fat back is that portion of the side which remains after removal of the pork loin and belly. This classification includes skinned, unskinned, and long-cut and short-cut fat backs.

SPARERIBS.—Spareribs are the meaty ribs taken from the side in half or whole sheets.

BELLY (when cured and smoked, commonly known as bacon)—

DRY SALT TRIM (commonly known as "belly D. S. trim").—

The roughly trimmed portion of the rough side remaining after removal of loin and fat backs and including or excluding spare-ribs, whether or not put down in dry salt.

PICKLE TRIM (commonly known as "belly S. P. trim").—Same as above except trimmed reasonably square. This classification includes English style bellies and all belly cuts not otherwise described, including fancy trimmed bellies and briskets.

BRISKETS.—Briskets are pieces removed from the shoulder ends of bellies.

JOWL.—A jowl is the cheek and part of the neck. This classification includes jowl butts and bacon squares.

HEAD.—The head is the hog skull and jaw bones with attached organs and fleshy covering, except the jowls.

TRIMMINGS.—The trimmings are the boneless meat of all degrees of lean and fat derived from any portion of the hog carcass which has lost its identity as a major cut.

FOOT.—The foot is that part of the front or hind leg from approximately the knee joint downward.

NECKBONES.—Neckbones are bones of the neck with adhering flesh after removal from the rough shoulder.

CHEEK MEAT AND TEMPLE MEAT.—Cheek meat and temple meat consist of the fleshy covering of the upper jaw-bone and fore part of skull.

LARD.—Lard is edible hog fat after rendering. This includes refined and unrefined lard, neutral lard and leaf lard. Unrendered fats should be converted to a lard yield basis.

VISCERA.—Viscera are the intestines, with their contents, and vital organs of the body cavities, with their attached fats.

EDIBLE OFFAL.—Edible offal are the various edible products obtained from hog viscera and hog heads; also the hog feet and tails.

INEDIBLE OFFAL.—Inedible offal are the various inedible products obtained in the slaughter of hogs, consisting largely of blood, hair, bristles, parts of the viscera and their contents, and skin.

TANKAGE.—Tankage is the residue from rendering or cooking operations in the production of lard or grease from hog products.

FRESH, CHILLED, OR GREEN MEAT.—Fresh, chilled, or green meat is meat which has not been subjected to any preservative treatment, such as cooking, drying, freezing, or the use of curing agents.

FROZEN MEAT.—Frozen meat is fresh meat held below the freezing temperature of such meat.

IN CURE.—In cure (usually called by the trade "in process of cure") is meat under treatment of curing or preservative agents. This includes all meat packed as barreled pork.

CURED MEAT.—Cured meat is meat which has gone through a complete curing or preservative process.

PUT DOWN OR PACK.—To place meat in cure.

SMOKED MEAT.—Smoked meat is meat exposed to a smoking treatment.

COOKED MEAT.—Cooked meat is meat exposed to a cooking treatment.

CANNED MEAT.—Canned meat is meat cooked and packed in hermetically sealed metal or glass containers.

DRIED MEAT.—Dried meat is meat preserved by a drying treatment.

GENERAL.—Barreled pork is to be classified according to the cut from which derived, and reported on basis of put-down green weight.

SAUSAGE.—Sausage is chopped or ground meat composed wholly or in chief value from pork and seasoned. It may be in bulk, or stuffed in animal casings, or packed in other containers.

FRESH SAUSAGE.—Fresh sausage is sausage made of fresh or frozen meat and not subjected to a treatment of smoking, cooking or drying.

SMOKED AND/OR COOKED SAUSAGE.—Smoked and/or cooked sausage is sausage made from fresh, frozen or cured meat and further treated by smoking or cooking, or both, but not treated by drying.

DRIED SAUSAGE.—Dried sausage is sausage made from fresh, frozen or cured meat and further treated by drying. It may be further treated by smoking or cooking, or both. It includes all cervelats, salamis and mettwursts of Italian, German, Polish or other styles.

LUNCHEON MEATS.—Luncheon meats are mixtures prepared for eating without further cooking and include such articles as pork loaf, sandwich meat, head cheese, souse and similar combinations. This classification does not include canned loins or canned tongue; whole or part pieces of canned ham, which are derived from hams; canned deviled ham, canned spiced ham and canned spiced luncheon meats which are derived from trimmings. They are to be considered as cooked products of the cuts from which derived and are subject to the conversion factor prescribed therefor.

FEEDER.—The term “feeder” means any individual or individuals, actively and regularly engaged in the fattening of hogs for market, or in farming operations, a part of which is the fattening of hogs, except retailers, wholesalers or distributors of meat, butchers, abattoirs, slaughter houses, packers, factors or commission merchants.¹

PRODUCER.—The term “producer” means the individual or individuals who own the hog at the time of farrowing.²

PREPARATION OF THE CARCASS OR ANY EDIBLE HOG PRODUCT.—The term “preparation of the carcass or any edible hog product” means the preparation, conversion and/or delivery of any hog carcass or any edible hog product, including, but not limited to, any operation connected with receiving, handling, storing, wrapping, cutting, trimming, and/or rendering any hog carcass or any edible hog product.³

PRIMAL PARTS.—The term “primal parts” means the commercially so-designated sections, cuts or parts of the dressed carcass (including, but not limited to, such parts as shoulders, hams, bellies, tongues, livers and heads) before they have been cut, shredded or otherwise subdivided as a preliminary to use in the manufacture of meat products.⁴

GREEN WEIGHT.—The term “green weight” means the weight of any hog product in its fresh state, after chilling and before any manufacturing operation (including, but not limited to, such operations as freezing, curing, cooking or drying) has been performed.⁵

¹The terms “Feeder”, “Preparation of the Carcass or any Edible Hog Product”, “Primal Parts” and “Green Weight” have not been heretofore defined.

²The definition herein of “producer” supersedes the definition thereof contained in Hog Regulations, Series 1, Supplement 3, effective January 27, 1934, which reads as follows:

“The term ‘producer’ means the owner of the hog at the time of farrowing.”

II. CONVERSION FACTORS

I do hereby establish the following conversion factors for articles processed from hogs, to determine the amount of tax imposed or refunds to be made with respect thereto.

A. The following table of conversion factors fixes the percentage of the per pound processing tax on hogs with respect to a pound of the following articles processed wholly or in chief value from hogs: *

Article	Conversion Factor				
	Fresh, frozen, in cure, or bar- reled pork	Cured		Smoked	Cooked, dried, or canned
		Dry Salt	Pickle		
	Percent	Percent	Percent	Percent	Percent
Carcass:					
Head and leaf included	132	132	125	140	178
Head included, leaf removed	134	134	127	142	181
Head removed, leaf included	138	138	131	146	186
Head and leaf removed	139	139	132	147	188
Wiltshire side	145	145	138	154	196
Cumberland side	132	132	125	140	178
Regular Ham	194	194	184	206	242
Skinned Ham	219	219	205	229	292
Boneless Ham	252	252	239	267	340
Rough Shoulder	85	85	81	90	115
Regular Shoulder	89	89	86	94	120
Skinned Shoulder	94	94	89	100	127
Picnic	76	76	72	81	103
Boneless Picnic	99	99	95	105	129
Shoulder Butt and Butt	123	123	116	130	166
Boneless Butt	179	179	170	190	242
Plate	80	80	76	85	108
Rough Short Ribs					
Short Ribs					
Extra Short Ribs					
Short Clears	135	135	129	143	182
Extra Short Clears					
Rib Back					
Pork Loin	216	216	205	229	292
Fat Back	87	87	83	92	117
Spareribs	66	66	63	70	89
Belly D. S. Trim	124	124	118	131	167
Belly S. P. Trim					
Briskets	180	180	171	191	243
Jowl	80	80	76	85	108
Head	60	60	58	63	81
Trimnings	80	80	76	85	108
Neck Bones	19	19	18	20	26
Feet	19	19	18	20	26
Tails	44	44	42	47	59
Livers, Hearts and Kidneys	44	44	42	47	59
Snouts, Ears, Lips and miscellaneous edible offal	22	22	21	23	30
Cheek Meat	88	88	84	94	118
Brains	44	44	42	47	59
Tongues	166	166	157	176	224
Lard	110				
Pork Sausage	80	80	76	85	112
Dried Sausage (including Cervelats and Salamis)	60	60	57	63.75	84
Luncheon Meats (including Pork Loaf, Head Cheese, Souse and Sandwich Meat)	76	76	72.20	81.75	106.40
Inedible Offal	0	0	0	0	0

* The conversion factors in this table are taken from Hog Regulations, Series 1, effective November 5, 1933 and Hog Regulations, Series 1, Supplement 1, effective November 14, 1933. The only change made by H. R., Series 1, Supplement 1, was to add to the conversion factors for "carcass", which were set forth in H. R., Series 1, as follows:

"ARTICLE	Conversion factor percent
Carcass:	
Head and leaf included	132
Head included, leaf removed	134
Head removed, leaf included	138
Head and leaf removed	139
Wiltshire Side	145
Cumberland Side	132 "

B. In the event that any taxpayer or person entitled to a refund establishes that any or all of the types of sausages, processed wholly or in chief value from hogs, on which a tax is imposed, or which may be the subject of a claim for refund, which are included in the above list, contain more or less pork, green weight, than represented by the listed conversion factor, then the conversion factor, for each pound of pork which said sausages are established to contain, shall be the following percentage of the per pound processing tax on hogs:

- (a) If fresh meat, 80 percent.
- (b) If cured, dry salt meat, 80 percent.
- (c) If cured, sweet pickle meat, 76 percent.
- (d) If smoked meat, 85 percent.
- (e) If cooked, dried or canned meat, 112 percent.¹⁰

C. The following table of conversion factors fixes the percentage of the per pound processing tax on hogs with respect to a pound of the following hog products sold *directly to the consumer* by the producer or feeder of the hogs:¹¹

ARTICLE	Conversion factor percent
Dressed carcass-----	132.00
Lard-----	110.00
All fresh, frozen, in cure or barreled pork, dry salt cured pork-----	132.00
All pickle-cured pork-----	125.00
All smoked pork-----	140.00
All cooked, dried or canned pork-----	178.00

D. *When any edible product for which no specific conversion factor is prescribed in these regulations (1) is wholly or partly of pork and is subject to the payment of a compensating tax or with respect to which a refund of tax is allowable upon exportation or with respect to which a credit or refund of tax is allowable by reason of the delivery thereof for charitable distribution or use, or (2) is wholly or in chief value of pork and is subject to the payment of a floor stocks tax or with respect to which a credit or refund of tax upon floor stocks is allowable, such tax shall be paid or such credit or refund shall be allowed with respect to the said product on the amount of the pork content thereof, according to the conversion factor prescribed for each cut from which the pork contained in such product was derived.*¹²

III. EXEMPTIONS

In my judgment, the imposition of the processing tax upon hogs processed by the producer thereof who sells directly to or exchanges directly with the consumer not more than three hundred (300)

¹⁰ This paragraph is taken from Hog Regulations, Series 1, effective November 5, 1933, except that the words "green weight" following the words "for each pound of pork" have been eliminated.

¹¹ The conversion factors in this table are taken from Hog Regulations, Series 1, Supplement 2, effective January 9, 1934. The table is revised herein only to the extent that the words "directly to the consumer" (in italics) and "or feeder" (in italics) have been added.

¹² This paragraph replaces and supersedes the following paragraph contained in Hog Regulations, Series 1, effective November 5, 1933:

"Edible products, wholly or in chief value of pork, for which no specific conversion factor is prescribed in these regulations, are not excluded from the payment of the compensating or floor stocks taxes. They shall be subject, with respect to the amount of their pork content, to the conversion factor prescribed for the cut from which they are derived in whole or in chief part."

pounds of the products derived therefrom, during any marketing year, is unnecessary to effectuate the declared policy of the Act. Accordingly, I do hereby exempt from the processing tax, hogs processed by the producer thereof who sells directly to or exchanges directly with the consumer not more than three hundred (300) pounds of the products derived therefrom, during any marketing year: Provided, however, That if the producer processes hogs produced by him and sells directly to or exchanges directly with the consumer during any marketing year, products derived therefrom in excess of three hundred (300) pounds, but does not sell or exchange in excess of one thousand (1,000) pounds, he shall be entitled to the foregoing exemption, but shall pay the processing tax on the excess above three hundred (300) pounds, restored to a live-weight basis by use of the conversion factors prescribed as provided herein in paragraphs C. and D. under the heading "II. Conversion Factors". Provided further, That if the producer processes hogs produced by him and sells or exchanges more than one thousand (1,000) pounds of the products derived therefrom, during any marketing year, he shall not be entitled to the foregoing exemption.¹³

When hogs are owned on a share basis, the foregoing exemption shall be apportioned between the joint owners thereof on the basis of their respective shares.¹⁴

When a producer has processed hogs produced by him and has sold, during the marketing year, products derived therefrom in excess of one thousand (1,000) pounds, and has failed to pay the processing tax on hogs for the month in which the said hogs were processed, due to a reliance on the foregoing exemption, then he shall be liable for the processing tax upon all of the hogs, live weight, theretofore processed, with respect to which no processing tax has been paid, as for the month in which the hog products sold exceeded one thousand (1,000) pounds, at the rate of tax in effect on the date of processing. To restore the hog products sold to a live-weight basis, the producer shall use the conversion factors prescribed as provided herein in paragraphs C. and D. under the heading "II. Conversion Factors".¹⁵

¹³ This paragraph supersedes the following paragraph contained in Hog Regulations, Series 1, Supplement 3, made effective as of November 5, 1933:

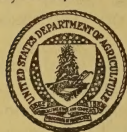
"In my judgment, the imposition of the processing tax upon hogs processed by the producer thereof who, together with his own family, employees, or household, sells or exchanges not more than three hundred (300) pounds of the products derived therefrom, during any marketing year, is unnecessary to effectuate the declared policy of the Act. Accordingly, I do hereby exempt from the processing tax, hogs processed by the producer thereof who, together with his own family, employees, or household, sells or exchanges not more than three hundred (300) pounds of the products derived therefrom, during any marketing year: Provided, however, That if the producer processes hogs produced by him and, together with his own family, employees, or household, sells or exchanges, during any marketing year, products derived therefrom in excess of three hundred (300) pounds, but not in excess of one thousand (1,000) pounds, he shall be entitled to the foregoing exemption, but shall pay the processing tax on the excess above three hundred (300) pounds, restored to a live-weight basis by use of the conversion factors prescribed in Hog Regulations, Series 1, Supplement 2: Provided further, That if the producer, together with his own family, employees, or household, processes hogs produced by him and sells or exchanges more than one thousand (1,000) pounds of the products derived therefrom, during any marketing year, he shall not be entitled to the foregoing exemption."

¹⁴ Hog Regulations, Series 1, Supplement 3, made effective as of November 5, 1933.

¹⁵ This paragraph is taken from Hog Regulations, Series 1, Supplement 3, made effective as of November 5, 1933, except that the words "processed", "processing" and "as provided herein in paragraphs C. and D. under the heading 'II. Conversion Factors'" (in italics) have been substituted for the words, respectively, "slaughter", "slaughter of the hogs" and "by Hog Regulations, Series 1, Supplement 2" contained in H. R. Series 1, Supplement 3.

When the hogs are processed by the producer, it will not be necessary for the producer to furnish an affidavit, or witnessed statement, upon the processing of hogs for sale or exchange by him, of the hog products sold or exchanged, to the extent of the foregoing exemption and tolerance allowance, and/or upon the processing of hogs *by or for the producer thereof for consumption by his own family*, employees, or household, of the hogs slaughtered for that purpose, provided the producer keeps a written record showing: the date on which the hogs were slaughtered; the number of hogs slaughtered; the live weight of the hogs slaughtered (*or where not practicable, an estimate of the live weight of the hogs and the basis used in arriving at this estimate*); the hog products sold, the weight thereof, the price paid therefor, the date of the sale, and (where practicable) the name and address of the person to whom sold; the hog products consumed by his *own* family, employees, or household and the actual or estimated weight thereof; and the live weight of hogs processed *by or for the producer thereof*, his *own* family, employees, or household, together with the name and address of the processor thereof.¹⁶

The provisions of these regulations shall take effect as of November 1, 1934.



In testimony whereof, I have hereof set my hand and caused the official seal of the Department of Agriculture to be affixed in the City of Washington this 29th day of October, 1934.

M. L. Wilson

Acting Secretary of Agriculture.

Approved:

Franklin D. Roosevelt

The President of the United States.

OCTOBER 29, 1934.

¹⁶ This paragraph is taken from Hog Regulations, Series 1, Supplement 3, made effective as of November 5, 1933, except that the words "by or for the producer thereof for consumption by his own family" (in italics) have been substituted for the words "for consumption by himself, his family", the words "by his own family" (in italics) have been substituted for the words "by himself, his family" and the words "or", "by or", "thereof" and "own" (in italics) have been added.

